



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0118-82425667

**07 Cascade County**

**0118 Simms H S**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

## Certification

**Business Manager/Clerk:** Belinda Klick **Phone #:** (406) 264-5110

(Signature)

(Date)

**Chair, Board of Trustees:** Kennard Steinke

(Signature)

(Date)

**County Superintendant** Patricia Boyle

(Signature)

(Date)

## Software

**Accounting Package:** Black Mountain

**For FY16 did the district employ a certified special education director?** No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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## Project Reporter Codes

<b>PRC</b>	<b>Title</b>	<b>Program Type</b>	<b>Project Number</b>	<b>CFDA#</b>
509	Vo Ed Agriculture	STATE	State Vo Ed Funds	State
510	Vo Ed Family & Consumer Science	STATE	State Vo Ed Funds	State
511	Vo Ed All Career & Tech Ed Programs	STATE	State Vo Ed Funds	State
863	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
892	2013 IMPALA	LOCAL		
893	DOOR CONTROLLER & SOFTWARE	LOCAL		

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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	106,966.28	52,292.71	163,141.03	
02	Taxes Receivable - Real and Personal (120-149)	24,762.62	7,572.19	5,807.02	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	131,728.90	59,864.90	168,948.05	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	24,762.62	7,572.19	5,807.02	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	440.22			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	106,526.06	52,292.71	163,141.03	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	106,966.28	52,292.71	163,141.03	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	131,728.90	59,864.90	168,948.05	

# Trustees' Financial Summary

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## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		90,666.23	8,301.16	15,915.89
02	Taxes Receivable - Real and Personal (120-149)	1,386.13			1,081.82
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,386.13	90,666.23	8,301.16	16,997.71
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			223.95	
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>			223.95	
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	1,386.13			1,081.82
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			3,923.18	
48	Fund Balance for Budget		90,666.23	4,154.03	15,915.89
52	<b>TOTAL FUND BALANCE/EQUITY</b>		90,666.23	8,077.21	15,915.89
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,386.13	90,666.23	8,301.16	16,997.71

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## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	13,528.53			8,448.95
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	13,528.53			8,448.95
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	<b>Fund Balance for Budget</b>	13,528.53			8,448.95
52	<b>TOTAL FUND BALANCE/EQUITY</b>	13,528.53			8,448.95
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	13,528.53			8,448.95

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## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	32.01	50,700.70		
02	Taxes Receivable - Real and Personal (120-149)				341.18
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	32.01	50,700.70		341.18
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				341.18
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	32.01	50,700.70		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	32.01	50,700.70		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	32.01	50,700.70		341.18

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## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	10,550.60	39,411.54		
02	Taxes Receivable - Real and Personal (120-149)		97.56		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	10,550.60	39,509.10		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		97.56		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	10,550.60	39,411.54		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	10,550.60	39,411.54		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	10,550.60	39,509.10		

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## Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

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## Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,656.70		146,942.05	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	3,656.70		146,942.05	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	3,656.70		146,942.05	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	3,656.70		146,942.05	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	3,656.70		146,942.05	

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## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	13,117.32	53,577.38		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	13,117.32	53,577.38		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)	1,100.13			
24	Warrants Payable (620)	4,230.88	53,577.38		
25	Other Current Liabilities (621-679)	7,786.31			
35	<b>TOTAL LIABILITIES</b>	13,117.32	53,577.38		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	13,117.32	53,577.38		



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## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	295,989.73	294,441.11
	1112 District Levy - Personal Property	45,001.38	0.00
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	72,815.42
	1190 Penalties and Interest on Taxes	1,793.76	1,723.91
	1510 Interest Earnings	387.88	541.13
	3110 Direct State Aid	448,386.37	451,206.27
	3111 Quality Educator	38,146.68	39,457.28
	3112 At Risk Student	5,447.23	4,117.24
	3113 Indian Education For All	2,182.80	2,171.52
	3114 American Indian Achievement Gap	800.00	820.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	41,709.40	31,357.48
	3116 Data For Achievement	1,605.00	2,080.00
	3118 Natural Resource Development	3,195.27	5,065.51
	3120 State Guaranteed Tax Base Aid	226,035.44	218,510.14
	3444 State School Block Grant	56,191.29	56,191.29
	3446 SB96 Block Grant Reimbursement	1,843.66	0.00
	6100 Material Prior Period Revenue Adjustments	5,352.13	0.00
892	2013 IMPALA		
	6100 Material Prior Period Revenue Adjustments	0.00	-4,496.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,174,068.02	1,176,002.05

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	435,678.11	403,185.80
			2XX Personal Services - Employee Benefits	89,258.52	67,396.78
			3XX Purchased Professional and Technical Services	736.06	0.00
			5XX Other Purchased Services	4,131.61	18,140.52
			6XX Supplies and Materials	13,377.17	14,058.43
			7XX Property and Equipment Acquisition	0.00	9,999.00
			810 Dues and Fees	738.10	325.00
		21XX	Support Services - Students		
			1XX Personal Services - Salaries	1,222.66	22,943.38
			2XX Personal Services - Employee Benefits	166.21	434.41
		222X	Educational Media Services		
			1XX Personal Services - Salaries	28,741.59	29,886.15
			2XX Personal Services - Employee Benefits	8,243.56	9,115.98

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			810 Dues and Fees	0.00	1,180.61
		<b>23XX Support Services - General Administration</b>			
		1XX Personal Services - Salaries		17,968.80	19,696.58
		2XX Personal Services - Employee Benefits		3,266.70	3,763.30
		3XX Purchased Professional and Technical Services		27,689.07	31,169.14
		5XX Other Purchased Services		4,516.30	6,441.55
		6XX Supplies and Materials		3,768.61	3,507.07
		810 Dues and Fees		7,111.55	6,428.43
		<b>24XX Support Services - School Administration</b>			
		1XX Personal Services - Salaries		8,329.33	25,600.12
		2XX Personal Services - Employee Benefits		1,896.76	8,784.92
		5XX Other Purchased Services		0.00	1,088.24
		6XX Supplies and Materials		0.00	100.33
		810 Dues and Fees		0.00	1,572.50
		<b>25XX Support Services - Business</b>			
		1XX Personal Services - Salaries		31,562.82	34,735.72
		2XX Personal Services - Employee Benefits		8,092.76	7,758.43
		3XX Purchased Professional and Technical Services		4,226.31	3,741.69
		5XX Other Purchased Services		8,256.49	9,633.37
		6XX Supplies and Materials		3,255.56	4,641.31
		810 Dues and Fees		4,998.00	4,350.76
		<b>26XX Operation and Maintenance of Plant Services</b>			
		1XX Personal Services - Salaries		96,313.33	101,158.47
		2XX Personal Services - Employee Benefits		30,611.58	38,885.77
		3XX Purchased Professional and Technical Services		14,313.43	5,205.38
		4XX Purchased Property Services		63,034.46	65,612.34
		5XX Other Purchased Services		0.00	18.88
		6XX Supplies and Materials		20,216.38	7,838.33
		7XX Property and Equipment Acquisition		0.00	13,622.05
		810 Dues and Fees		93.00	93.00
		<b>4XXX Facilities Acquisition and Construction Services</b>			
		7XX Property and Equipment Acquisition		0.00	11,581.81
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
		1XX Personal Services - Salaries		45,543.55	33,223.33
		2XX Personal Services - Employee Benefits		1,219.00	1,857.82
		3XX Purchased Professional and Technical Services		1,791.98	4,538.99
		5XX Other Purchased Services		132.68	382.00
		6XX Supplies and Materials		357.44	863.24
		810 Dues and Fees		250.00	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			1XX Personal Services - Salaries	17,976.67	23,675.39	
			2XX Personal Services - Employee Benefits	1,067.47	4,428.60	
			5XX Other Purchased Services	0.00	6.99	
			6XX Supplies and Materials	163.99	244.78	
			810 Dues and Fees	0.00	1,456.10	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			1XX Personal Services - Salaries	68,607.97	66,182.66	
			2XX Personal Services - Employee Benefits	1,795.08	3,208.78	
			3XX Purchased Professional and Technical Services	1,582.25	13,020.00	
			5XX Other Purchased Services	696.66	727.61	
			6XX Supplies and Materials	21,786.38	14,578.00	
			7XX Property and Equipment Acquisition	0.00	6,389.54	
			810 Dues and Fees	6,988.27	650.00	
	910	Food Services				
		31XX	Food Services			
			1XX Personal Services - Salaries	38,538.30	4,640.74	
			2XX Personal Services - Employee Benefits	7,927.20	0.00	
			5XX Other Purchased Services	157.50	0.00	
327		1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services			
			7XX Property and Equipment Acquisition	7,352.54	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,165,749.76	1,173,770.12	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					104,294.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,176,002.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,173,770.12	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	440.22	Less Last Year	0.00	(4b)	440.22	
					440.22	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					106,966.28	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	104,519.60	97,597.38
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	15,227.98	24,276.71
	1190 Penalties and Interest on Taxes	535.96	565.52
	1510 Interest Earnings	167.43	315.20
	2220 County On-Schedule Trans Reimb	23,137.03	22,562.46
	3210 State On-Schedule Trans Reimb	23,137.04	22,562.46
	3444 State School Block Grant	6,829.66	6,829.66
	3446 SB96 Block Grant Reimbursement	623.97	0.00
	6100 Material Prior Period Revenue Adjustments	21.84	0.00
<b>892</b>	<b>2013 IMPALA</b>		
	6100 Material Prior Period Revenue Adjustments	0.00	4,496.25
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>174,200.51</b>	<b>179,205.64</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	3,125.00	0.00
		2XX	Personal Services - Employee Benefits	572.32	0.00
		5XX	Other Purchased Services	844.70	1,242.66
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	256.29	0.00
		2XX	Personal Services - Employee Benefits	56.93	0.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	420.59	0.00
		2XX	Personal Services - Employee Benefits	146.22	0.00
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	76,318.22	109,671.55
		2XX	Personal Services - Employee Benefits	11,316.75	23,416.95
		3XX	Purchased Professional and Technical Services	10,812.63	1,198.02
		4XX	Purchased Property Services	4,450.54	18,796.08
		5XX	Other Purchased Services	410.61	706.55
		6XX	Supplies and Materials	32,528.79	23,935.40
		7XX	Property and Equipment Acquisition	0.00	3,696.00
		810	Dues and Fees	473.35	498.10
	280	Special Education - Local and State			
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	9,647.56	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object		2015 Value	2016 Value
893	DOOR CONTROLLER & SOFTWARE					
	998 School Safety Transfers to Building Reserve Fund					
	61XX Operating Transfers to Other Funds					
			911 School Safety Transfer to Building Reserve Fund		0.00	9,300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					151,380.50	192,461.31

Schedule Of Changes Worksheet					Fund Code 10	
Beginning Fund Balance					65,548.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					179,205.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					192,461.31	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					52,292.71	(5)

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	105,736.18	68,367.79
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	15,230.77	18,586.26
	1190 Penalties and Interest on Taxes	519.91	517.29
	1510 Interest Earnings	105.66	503.44
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>121,592.52</b>	<b>87,974.78</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		27XX	Student Transportation Services			
			6XX	Supplies and Materials	2,359.36	0.00
	999	Undistributed				
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920	Resources Transferred to Other School Districts or Cooperatives	78,000.00	50,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					80,359.36	50,000.00

Schedule Of Changes Worksheet					Fund Code 11
Beginning Fund Balance					125,166.25 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					87,974.78 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					50,000.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					163,141.03 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	6,792.25	24,447.06
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,099.88	5,121.19
	1190 Penalties and Interest on Taxes	39.31	65.43
	1510 Interest Earnings	40.99	94.92
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>7,972.43</b>	<b>29,728.60</b>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	18,832.31
			2XX Personal Services - Employee Benefits	0.00	313.09
			5XX Other Purchased Services	2,676.40	13,408.25
			7XX Property and Equipment Acquisition	0.00	2,000.00
		<b>21XX Support Services - Students</b>			
			5XX Other Purchased Services	0.00	9,659.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>2,676.40</b>	<b>44,212.65</b>

### Schedule Of Changes Worksheet

**Fund Code 13**

Beginning Fund Balance	14,484.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	29,728.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	44,212.65	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	4.27	241.99
	2240 County Retirement Distribution	190,000.00	160,926.57
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>190,004.27</b>	<b>161,168.56</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	71,949.19	66,542.96	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	201.74	3,708.54	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	4,398.92	4,563.51	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	3,503.24	3,202.15	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	1,432.57	5,703.06	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	4,838.96	5,315.16	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	14,567.12	15,280.93	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	11,515.30	14,881.22	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	7,523.21	8,729.13	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	5.05	96.75	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	3,038.16	3,593.95	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	10,033.17	9,391.57	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	5,594.80	6,456.65	



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<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	138,601.43	147,465.58
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## Schedule Of Changes Worksheet

**Fund Code 14**

Beginning Fund Balance	76,963.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	161,168.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	147,465.58	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	90,666.23	(5)

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
<b>509</b>	<b>Vo Ed Agriculture</b>	
	3270 State - Advancing Agriculture Education	5,208.00
<b>510</b>	<b>Vo Ed Family &amp; Consumer Science</b>	
	3290 State - Other State Grants	689.00
<b>511</b>	<b>Vo Ed All Career &amp; Tech Ed Programs</b>	
	3290 State - Other State Grants	3,130.00
<b>863</b>	<b>Vo Ed Carl Perkins Basic Grant</b>	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	9,620.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>18,647.00</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
<b>509</b>	<b>Vo Ed Agriculture</b>				
	327	State - Advancing Agriculture Education			
		1XXX Instruction			
			5XX Other Purchased Services		288.28
			6XX Supplies and Materials		4,177.20
			<b>509 Subtotal</b>		<b>4,465.48</b>
<b>511</b>	<b>Vo Ed All Career &amp; Tech Ed Programs</b>				
	392	State Career & Technical Ed Entitlement - Business			
		1XXX Instruction			
			6XX Supplies and Materials		414.70
			810 Dues and Fees		85.00
			<b>511 Subtotal</b>		<b>499.70</b>
<b>863</b>	<b>Vo Ed Carl Perkins Basic Grant</b>				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX Instruction			
			5XX Other Purchased Services		1,436.56
			6XX Supplies and Materials		8,183.44
			<b>863 Subtotal</b>		<b>9,620.00</b>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>14,585.18</b>



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## Schedule Of Changes Worksheet

**Fund Code 15**

Beginning Fund Balance					92.21 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					18,647.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					14,585.18 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	3,923.18	Less Last Year	0.00	(4b)	3,923.18
					3,923.18 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					8,077.21 (5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
509 Vo Ed Agriculture	5,208.00	4,465.48	742.52
510 Vo Ed Family & Consumer Science	689.00	0.00	689.00
511 Vo Ed All Career & Tech Ed Programs	3,130.00	499.70	2,630.30
863 Vo Ed Carl Perkins Basic Grant	9,620.00	9,620.00	0.00
<b>Total</b>	<b>18,647.00</b>	<b>14,585.18</b>	<b>4,061.82</b>



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 17
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	7,385.40	18,643.93
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	936.68	3,992.11
	1190 Penalties and Interest on Taxes	27.03	55.67
	1340 Fees for Adult Education	30.00	300.00
	1510 Interest Earnings	6.97	39.12
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		8,386.08	23,030.83

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17	
PRC	Program	Function	Object	2015 Value	2016 Value	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	61.93	660.80
			2XX	Personal Services - Employee Benefits	7.10	21.77
			3XX	Purchased Professional and Technical Services	0.00	6,251.20
			7XX	Property and Equipment Acquisition	0.00	2,000.00
		26XX	Operation and Maintenance of Plant Services			
			7XX	Property and Equipment Acquisition	0.00	9,950.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				69.03	18,883.77	

Schedule Of Changes Worksheet						Fund Code 17
Beginning Fund Balance						11,768.83 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						23,030.83 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						18,883.77 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						15,915.89 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	29.42	0.00
	1982 Summer Session - Driver's Education Fees	2,850.00	5,649.79
	3260 State Driver's Education Reimbursement	2,430.47	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>5,309.89</b>	<b>5,649.79</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	2,333.10	3,150.00
			2XX	Personal Services - Employee Benefits	65.00	0.00
			6XX	Supplies and Materials	104.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,502.10	3,150.00	

Schedule Of Changes Worksheet					Fund Code 18
Beginning Fund Balance					11,028.74 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,649.79 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,150.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					13,528.53 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	6.09	10.40
	3281 State Technology Aid	1,060.28	1,014.96
	9710 Residual Equity Transfers In	244.15	20.97
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>1,310.52</u>	<u>1,046.33</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			3XX	Purchased Professional and Technical Services	0.00	2,645.25
			6XX	Supplies and Materials	5,741.74	804.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				5,741.74	3,450.00	

Schedule Of Changes Worksheet						Fund Code 28
Beginning Fund Balance						2,435.68 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,046.33 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,450.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						32.01 (5)



# Trustees' Financial Summary

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**07 Cascade County**

**0118 Simms H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 29 - Flexibility Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	142.35	156.72
	1900 Other Revenue from Local Sources	9,978.22	10,106.72
	3445 State Combined Fund School Block Grant	8,424.97	8,424.97
	3447 SB96 Combined Block Grant Reimbursement	694.71	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>19,240.25</b>	<b>18,688.41</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		7XX Property and Equipment Acquisition		0.00	19,500.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>19,500.00</b>

#### Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance	51,512.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	18,688.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	19,500.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	50,700.70	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 50 - Debt Service Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	218.30	9.87
	1190 Penalties and Interest on Taxes	25.85	7.79
	1510 Interest Earnings	0.00	3.31
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>244.15</u>	<u>20.97</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	999 Undistributed				
		9999 Undistributed			
			971 Residual Equity Transfers Out	244.15	20.97
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>244.15</u>	<u>20.97</u>

#### Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	20.97	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	9.80	1.57
	1190 Penalties and Interest on Taxes	6.75	2.62
	1510 Interest Earnings	0.00	101.36
<b>893</b>	<b>DOOR CONTROLLER &amp; SOFTWARE</b>		
	5301 School Safety and Security Transfer	0.00	9,300.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>16.55</u>	<u>9,405.55</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>			
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>		
			7XX Property and Equipment Acquisition	0.00	29,209.00
<b>893</b>	<b>DOOR CONTROLLER &amp; SOFTWARE</b>				
	<b>190</b>	<b>School Safety Projects</b>			
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>		
			7XX Property and Equipment Acquisition	0.00	9,322.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>38,531.50</u>

#### Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	68,537.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,405.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	38,531.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	39,411.54	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 84 - Student Extracurricular Activities Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1520 Dividends on Investments	661.29	1,514.58
	1900 Other Revenue from Local Sources	50,000.00	4,870.49
	1XXX Revenues from Student Activities	153,533.75	145,213.76
	6100 Material Prior Period Revenue Adjustments	-7,306.15	-845.22
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>196,888.89</b>	<b>150,753.61</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	146,699.25	141,513.26
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>146,699.25</b>	<b>141,513.26</b>

#### Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	137,701.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	150,753.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	141,513.26	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	146,942.05	(5)

# Trustees' Financial Summary

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## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	28,240.94	35,437.82
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	423,488.50	385,230.11
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	3,411.76	585.10
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	308.75	357.00
XX	XXX 26XX 41X	Energy Utility Services	54,143.21	50,758.75
XX	XXX 4XXX 710	Land	0.00	11,581.81
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	2,676.40	23,067.25
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	15,271.20
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	15,271.20

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	5,090.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	21,990.53
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	85,078.03
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 75%**

# Trustees' Financial Summary

FY2015-16

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07 Cascade County

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	33,223.33	18,832.31	0.00	0.00	0.00
280	1XXX	2XX	1,857.82	313.09	0.00	0.00	0.00
280	1XXX	3XX	4,538.99	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	382.00	13,408.25	0.00	0.00	0.00
280	1XXX	6XX	863.24	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	2,000.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	9,659.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
<b>Totals</b>			40,865.38	44,212.65	0.00	0.00	0.00

85,078.03

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.  
ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

# Trustees' Financial Summary

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## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental</b>	<b>Begining Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Buildings	1,606,594.20	0.00	0.00	0.00	1,606,594.20
Machinery and Equipment	706,335.00	0.00	0.00	0.00	706,335.00
Totals at Historical Cost	2,312,929.20	0.00	0.00	0.00	2,312,929.20
Depreciation					
Building Accum	813,011.00	0.00	0.00	0.00	813,011.00
Machinery and Equipment Accum	537,388.00	0.00	0.00	0.00	537,388.00
Total Accumulated Depreciation	1,350,399.00	0.00	0.00	0.00	1,350,399.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	962,530.20	0.00	0.00	0.00	962,530.20

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

# Trustees' Financial Summary

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## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Compensated Absences	90,870.56	0.00	0.00	0.00	90,870.56	0.00	0.00
Other Post Employment Benefits	40,854.00	0.00	0.00	0.00	40,854.00	0.00	0.00
Other	0.00	6,720.13	0.00	0.00	6,720.13	0.00	6,720.13
Total Governmental Activity							
Non-bond Long-Term Liabilities	131,724.56	6,720.13	0.00	0.00	138,444.69	0.00	6,720.13

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



# Trustees' Financial Summary

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## Net Pension Liability FY2016

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
<b>Governmental</b>				
Net Pension - PERS	17,112.63	264,307.46	0.00	281,420.09
Net Pension - TRS	52,982.25	788,915.73	0.00	841,897.98